



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 265 N THIRD AVE  
P.O. BOX 12  
STRATFORD, WI 54484-0012

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

**Utility Address:** 265 N THIRD AVE

P.O. BOX 12

STRATFORD, WI 54484-0012

**When was utility organized?** 10/21/1921

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** ROSEANN JOHNSON

**Title:** UTILITY CLERK

**Office Address:**

265 N 3RD AVENUE

P.O. BOX 12

STRATFORD, WI 54484-0012

**Telephone:** (715) 687 - 4166

**Fax Number:** (715) 687 - 4435

**E-mail Address:** stratfordutility@fibernetcc.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** amillan@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** PAUL PANKRATZ

**Title:** CHAIRMAN OF WATER AND ELECTRIC UTILITY COMMISSION

**Office Address:**

265 N 3RD AVENUE

P.O. BOX 12

STRATFORD, WI 54484-0012

**Telephone:** (715) 687 - 4166

**Fax Number:** (715) 687 - 4435

**E-mail Address:** stratfordutility@fibernetcc.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JERRY FRODL**Title:** SUPERINTENDENT**Office Address:**

265 N THIRD AVE

P.O. BOX 12

STRATFORD, WI 54484-0012

**Telephone:** (715) 687 - 4118**Fax Number:** (715) 687 - 4435**E-mail Address:** stratfordpubworks@fibernetcc.com

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**Name of utility commission/committee:**    Stratford Water & Electric Utility Commission

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**Names of members of utility commission/committee:**

MR TRAVIS HAUKE,

MR WESLEY MANECKE

MR PAUL PANKRATZ, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,473,285	1,253,010	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,155,506	961,371	<b>2</b>
Depreciation Expense (403)	88,789	81,250	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	55,622	52,295	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,299,917</b>	<b>1,094,916</b>	
<b>Net Operating Income</b>	<b>173,368</b>	<b>158,094</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>173,368</b>	<b>158,094</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	8,307	7,291	<b>10</b>
Miscellaneous Nonoperating Income (421)	123,508	41,957	<b>11</b>
<b>Total Other Income</b>	<b>131,815</b>	<b>49,248</b>	
<b>Total Income</b>	<b>305,183</b>	<b>207,342</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,615)	(6,615)	<b>12</b>
Other Income Deductions (426)	12,760	11,168	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>6,145</b>	<b>4,553</b>	
<b>Income Before Interest Charges</b>	<b>299,038</b>	<b>202,789</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	19,361	21,131	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,234	2,234	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>21,595</b>	<b>23,365</b>	
<b>Net Income</b>	<b>277,443</b>	<b>179,424</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,342,856	2,163,432	<b>20</b>
Balance Transferred from Income (433)	277,443	179,424	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,620,299</b>	<b>2,342,856</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,473,285		1,473,285	1
<b>Total (Acct. 400):</b>	<b>1,473,285</b>	<b>0</b>	<b>1,473,285</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,155,506		1,155,506	2
<b>Total (Acct. 401-402):</b>	<b>1,155,506</b>	<b>0</b>	<b>1,155,506</b>	
<b>Depreciation Expense (403):</b>				
Derived	88,789		88,789	3
<b>Total (Acct. 403):</b>	<b>88,789</b>	<b>0</b>	<b>88,789</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	55,622		55,622	5
<b>Total (Acct. 408):</b>	<b>55,622</b>	<b>0</b>	<b>55,622</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>173,368</b>	<b>0</b>	<b>173,368</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	8,307	0	8,307 11
<b>Total (Acct. 419):</b>	<b>8,307</b>	<b>0</b>	<b>8,307</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		108,825	108,825 12
Contributed Plant - Electric		14,372	14,372 13
MISCELLANEOUS - ELECTRIC	311	0	311 14
<b>Total (Acct. 421):</b>	<b>311</b>	<b>123,197</b>	<b>123,508</b>
<b>TOTAL OTHER INCOME:</b>	<b>8,618</b>	<b>123,197</b>	<b>131,815</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,615)		(6,615) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(6,615)</b>	<b>0</b>	<b>(6,615)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		6,307	6,307 17
Depreciation Expense on Contributed Plant - Electric		6,437	6,437 18
RRC PROGRAM ASSESSMENT	16	0	16 19
<b>Total (Acct. 426):</b>	<b>16</b>	<b>12,744</b>	<b>12,760</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,599)</b>	<b>12,744</b>	<b>6,145</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	19,361		19,361 20
<b>Total (Acct. 427):</b>	<b>19,361</b>	<b>0</b>	<b>19,361</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT ISSUANCE COSTS	2,234		2,234 21
<b>Total (Acct. 428):</b>	<b>2,234</b>	<b>0</b>	<b>2,234</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>21,595</b>	<b>0</b>	<b>21,595</b>
<b>NET INCOME:</b>	<b>166,990</b>	<b>110,453</b>	<b>277,443</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,957,652	385,204	2,342,856 26
<b>Total (Acct. 216):</b>	<b>1,957,652</b>	<b>385,204</b>	<b>2,342,856</b>
<b>Balance Transferred from Income (433):</b>			
Derived	166,990	110,453	277,443 27
<b>Total (Acct. 433):</b>	<b>166,990</b>	<b>110,453</b>	<b>277,443</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,124,642</b>	<b>495,657</b>	<b>2,620,299</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	270,126	1,203,159	0	0	<b>1,473,285</b>	<b>1</b>
Less: interdepartmental sales	0	1,625	0	0	<b>1,625</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>270,126</b>	<b>1,201,534</b>	<b>0</b>	<b>0</b>	<b>1,471,660</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	43,418		<b>43,418</b>	<b>1</b>
Electric operating expenses	67,202		<b>67,202</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	8,784		<b>8,784</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>119,404</b>	<b>0</b>	<b>119,404</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.8	<b>1</b>
Electric	2.2	<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,886,613	3,389,362	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,084,220	1,047,816	<b>2</b>
<b>Net Utility Plant</b>	<b>2,802,393</b>	<b>2,341,546</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	5,900	5,900	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>5,900</b>	<b>5,900</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,753	5,507	<b>6</b>
Special Funds (125)	134,964	132,065	<b>7</b>
<b>Total Other Property and Investments</b>	<b>143,617</b>	<b>143,472</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	119,053	106,757	<b>8</b>
Temporary Cash Investments (132)		92,817	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	191,715	131,468	<b>11</b>
Other Accounts Receivable (143)	16,938	20,092	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	137,995	128,712	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	1,844	3,504	<b>16</b>
Other Current and Accrued Assets (170)	29,170		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>496,715</b>	<b>483,350</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,723	5,957	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>3,723</b>	<b>5,957</b>	
<b>Total Assets and Other Debits</b>	<b>3,446,448</b>	<b>2,974,325</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	97,421	68,251	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,620,299	2,342,856	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,717,720</b>	<b>2,411,107</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	280,000	360,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	220,348	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>500,348</b>	<b>360,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	35,056	4,882	<b>28</b>
Payables to Municipality (233)	16,317	16,671	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	45,566	42,831	<b>31</b>
Interest Accrued (237)	4,855	6,206	<b>32</b>
Other Current and Accrued Liabilities (238)	3,111	2,494	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>104,905</b>	<b>73,084</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	123,475	130,134	<b>36</b>
<b>Total Deferred Credits</b>	<b>123,475</b>	<b>130,134</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,446,448</b>	<b>2,974,325</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,902,112	0	0	1,487,250	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,767,665	0	0	1,458,607	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	459,975	0	0	200,366	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)					<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>2,227,640</b>	<b>0</b>	<b>0</b>	<b>1,658,973</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	350,214	0	0	569,321	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	77,221	0	0	87,464	<b>13</b>
<b>Total Accumulated Provision</b>	<b>427,435</b>	<b>0</b>	<b>0</b>	<b>656,785</b>	
<b>Net Utility Plant</b>	<b>1,800,205</b>	<b>0</b>	<b>0</b>	<b>1,002,188</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	345,407	550,468			<b>895,875</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,306	48,483			<b>88,789</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,987				<b>1,987</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		10,038			<b>10,038</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Transportation Clearing	1,728	8,028			<b>9,756</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>44,021</b>	<b>66,549</b>	<b>0</b>	<b>0</b>	<b>110,570</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	30,430	44,998			<b>75,428</b>	<b>18</b>
Cost of removal	8,784	2,698			<b>11,482</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>39,214</b>	<b>47,696</b>	<b>0</b>	<b>0</b>	<b>86,910</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>350,214</b>	<b>569,321</b>	<b>0</b>	<b>0</b>	<b>919,535</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	70,914	81,027			<b>151,941</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	6,307	6,437			<b>12,744</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>6,307</b>	<b>6,437</b>	<b>0</b>	<b>0</b>	<b>12,744</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>77,221</b>	<b>87,464</b>	<b>0</b>	<b>0</b>	<b>164,685</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
26.7 acres of land	5,900			5,900	2
<b>Total Nonutility Property (121)</b>	<b>5,900</b>	<b>0</b>	<b>0</b>	<b>5,900</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>5,900</b>	<b>0</b>	<b>0</b>	<b>5,900</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 revenue bonds	2,234	428	3,723	1
<b>Total</b>			<b>3,723</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	68,251	<b>1</b>
<b>Changes during year (explain):</b>		
PARKVIEW DRIVE COSTS ADVANCED TO TID	29,170	<b>2</b>
<b>Balance end of year</b>	<b>97,421</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER REVENUE BONDS	09/01/1992	09/01/2008	6.25%	115,000	<b>1</b>
Electric system revenue bonds	09/01/1998	09/01/2008	4.35%	165,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>280,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
BANK LOAN	09/13/2005	09/15/2015	3.66%	220,348	1
<b>Total for Account 224</b>				<b>220,348</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	42,831	1
<b>Accruals:</b>		
Charged water department expense	29,047	2
Charged electric department expense	26,575	3
Charged sewer department expense	481	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>56,103</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	42,831	6
Social Security taxes	9,013	7
PSC Remainder Assessment	1,184	8
<b>Other (explain):</b>		
Gross Receipts Tax	340	9
<b>Total payments and other debits</b>	<b>53,368</b>	
<b>Balance end of year</b>	<b>45,566</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 REVENUE BONDS	3,035	8,480	9,105	2,410	1
1998 revenue bonds	3,171	8,792	9,518	2,445	2
<b>Subtotal</b>	<b>6,206</b>	<b>17,272</b>	<b>18,623</b>	<b>4,855</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
BANK LOAN	0	2,089	2,089	0	4
<b>Subtotal</b>	<b>0</b>	<b>2,089</b>	<b>2,089</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,206</b>	<b>19,361</b>	<b>20,712</b>	<b>4,855</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	2,753	2
<b>Total (Acct. 124):</b>	<b>2,753</b>	
<b>Special Funds (125):</b>		
WATER REDEMPTION FUND	21,486	3
WATER RESERVE FUND	37,500	4
ELECTRIC REDEMPTION FUND	30,978	5
ELECTRIC RESERVE FUND	45,000	6
<b>Total (Acct. 125):</b>	<b>134,964</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,871	8
Electric	174,844	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>191,715</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	16,317	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
INTEREST RECEIVABLE	621	14
<b>Total (Acct. 143):</b>	<b>16,938</b>	
<b>Receivables from Municipality (145):</b>		
DECEMBER 2005 PAYROLL OWED BY VILLAGE	33,724	15
DELINQUENT UTILITY BILLS ON TAX ROLL	4,608	16
2005 PUBLIC FIRE PROTECTION	91,196	17
2005 JOINT METERING COSTS OWED BY SEWER UTILITY	8,432	18
DECEMBER 2005 PHONE EXPENSE OWED BY SEWER UTILITY	35	19
<b>Total (Acct. 145):</b>	<b>137,995</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,844	20
<b>Total (Acct. 165):</b>	<b>1,844</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2005 SEWER BILLING OWED TO VILLAGE	16,317	23
<b>Total (Acct. 233):</b>	<b>16,317</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	119,071	24
PUBLIC BENEFIT CHARGES	4,404	25
<b>Total (Acct. 253):</b>	<b>123,475</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	1,659,313	1,379,931	0	0	<b>3,039,244</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	347,810	559,894	0	0	<b>907,704</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	58,113	64,265	0	0	<b>122,378</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,253,390</b>	<b>755,772</b>	<b>0</b>	<b>0</b>	<b>2,009,162</b>	
Net Operating Income	100,538	72,830	0	0	<b>173,368</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.02%</b>	<b>9.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.63%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	59,684	66,002	0	0	<b>125,686</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,141	3,474	0	0	<b>6,615</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>56,543</b>	<b>62,528</b>	<b>0</b>	<b>0</b>	<b>119,071</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission  
Village of Stratford, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Stratford Municipal Water and Electric Utility, an enterprise fund of the Village of Stratford as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
February 10, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	264,130	221,654	1
<b>Total Sales of Water</b>	<b>264,130</b>	<b>221,654</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	411	262	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	3,525	1,200	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,060	2,448	6
<b>Total Other Operating Revenues</b>	<b>5,996</b>	<b>3,910</b>	
<b>Total Operating Revenues</b>	<b>270,126</b>	<b>225,564</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	7,160	9,310	7
Pumping Expenses (620-625)	15,229	18,584	8
Water Treatment Expenses (630-635)	8,039	9,259	9
Transmission and Distribution Expenses (640-655)	24,204	20,832	10
Customer Accounts Expenses (901-904)	2,298	3,517	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	43,305	54,582	13
<b>Total Operation and Maintenance Expenses</b>	<b>100,235</b>	<b>116,084</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	40,306	37,642	14
Amortization Expense (404-407)		0	15
Taxes (408)	29,047	27,959	16
<b>Total Other Operating Expenses</b>	<b>69,353</b>	<b>65,601</b>	
<b>Total Operating Expenses</b>	<b>169,588</b>	<b>181,685</b>	
<b>NET OPERATING INCOME</b>	<b>100,538</b>	<b>43,879</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	457	18,142	106,712	4
Commercial	75	9,141	38,584	5
Industrial	8	2,055	9,017	6
<b>Total Metered Sales to General Customers (461)</b>	<b>540</b>	<b>29,338</b>	<b>154,313</b>	
Private Fire Protection Service (462)	5		5,918	7
Public Fire Protection Service (463)	1		91,196	8
Other Sales to Public Authorities (464)	4	2,424	12,703	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>550</b>	<b>31,762</b>	<b>264,130</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,196	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>91,196</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	411	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>411</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
SHOP RENT FROM VILLAGE	1,200	8
LAND RENT FROM CUSTOMER	225	9
ANTENNA LEASE RENTAL	2,100	10
<b>Total Rents from Water Property (472)</b>	<b>3,525</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,790	12
<b>Other (specify):</b>		
RECONNECTION FEES, METER INSTALLATION CHARGES, ETC.	270	13
<b>Total Other Water Revenues (474)</b>	<b>2,060</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	6,850	8,247	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	310	310	3
Maintenance of Water Source Plant (605)		753	4
<b>Total Source of Supply Expenses</b>	<b>7,160</b>	<b>9,310</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	6,850	8,247	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,516	6,881	7
Operation Supplies and Expenses (623)	577	432	8
Maintenance of Pumping Plant (625)	286	3,024	9
<b>Total Pumping Expenses</b>	<b>15,229</b>	<b>18,584</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	6,850	8,247	10
Chemicals (631)	814	946	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	375	66	13
<b>Total Water Treatment Expenses</b>	<b>8,039</b>	<b>9,259</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,850	8,247	14
Operation Supplies and Expenses (641)	8,870	5,494	15
Maintenance of Distribution Reservoirs and Standpipes (650)	108	2,163	16
Maintenance of Mains (651)	1,228	3,240	17
Maintenance of Services (652)	19	212	18
Maintenance of Meters (653)	710	960	19
Maintenance of Hydrants (654)	6,419	516	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>24,204</b>	<b>20,832</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,183	2,337	<b>22</b>
Accounting and Collecting Labor (902)	0	0	<b>23</b>
Supplies and Expenses (903)	1,115	1,180	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>2,298</b>	<b>3,517</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,835	14,749	<b>27</b>
Office Supplies and Expenses (921)	2,311	2,219	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	6,922	5,398	<b>30</b>
Property Insurance (924)	1,304	1,214	<b>31</b>
Injuries and Damages (925)	1,482	1,912	<b>32</b>
Employee Pensions and Benefits (926)	12,227	13,011	<b>33</b>
Regulatory Commission Expenses (928)	0	11,883	<b>34</b>
Miscellaneous General Expenses (930)	613	566	<b>35</b>
Transportation Expenses (933)	3,611	3,630	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>43,305</b>	<b>54,582</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>100,235</b>	<b>116,084</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		25,564	23,900	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		481	463	<b>2</b>
<b>Net property tax equivalent</b>		<b>25,083</b>	<b>23,437</b>	
Social Security		3,751	4,254	<b>3</b>
PSC Remainder Assessment		213	268	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>29,047</b>	<b>27,959</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.252138				3
County tax rate	mills		7.684274				4
Local tax rate	mills		6.445498				5
School tax rate	mills		9.880408				6
Voc. school tax rate	mills		2.597318				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.859636</b>				10
Less: state credit	mills		1.200245				11
<b>Net tax rate</b>	mills		<b>25.659391</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.445498</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.477726</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.923224</b>				17
<b>Total Tax Rate</b>	mills		<b>26.859636</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.704523</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.659391</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.077624</b>				21
Utility Plant, Jan. 1	\$	1,902,112	1,902,112				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>1,902,112</b>	<b>1,902,112</b>				24
Less: Plant Outside Limits	\$	1,300	1,300				25
<b>Taxable Assets</b>	\$	<b>1,900,812</b>	<b>1,900,812</b>				26
Assessment Ratio	dec.		0.743963				27
<b>Assessed Value</b>	\$	<b>1,414,134</b>	<b>1,414,134</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.077624</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,564</b>	<b>25,564</b>				30
Tax Equivalent per 1994 PSC Report	\$	23,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>25,564</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	143,536		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>143,536</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,699		12
Structures and Improvements (321)	141,104		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	47,511		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	607		20
<b>Total Pumping Plant</b>	<b>190,921</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,822		23
<b>Total Water Treatment Plant</b>	<b>31,822</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			143,536	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>143,536</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,699	12
Structures and Improvements (321)			141,104	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			47,511	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			607	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>190,921</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,822	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>31,822</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,794		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	109,670		26
Transmission and Distribution Mains (343)	724,489	172,216	27
Fire Mains (344)	0		28
Services (345)	96,994	43,899	29
Meters (346)	71,490	1,865	30
Hydrants (348)	80,500	28,565	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,084,937</b>	<b>246,545</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,500		33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	2,048		35
Computer Equipment (391.1)	16,190		36
Transportation Equipment (392)	13,016		37
Stores Equipment (393)	2,471		38
Tools, Shop and Garage Equipment (394)	19,953	588	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	14,615		41
Communication Equipment (397)	2,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	975		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>99,746</b>	<b>588</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,550,962</b>	<b>247,133</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,550,962</b>	<b>247,133</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,794	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			109,670	26
Transmission and Distribution Mains (343)	26,490		870,215	27
Fire Mains (344)			0	28
Services (345)	2,960		137,933	29
Meters (346)	330		73,025	30
Hydrants (348)	650		108,415	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>30,430</b>	<b>0</b>	<b>1,301,052</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			12,500	33
Structures and Improvements (390)			15,956	34
Office Furniture and Equipment (391)			2,048	35
Computer Equipment (391.1)			16,190	36
Transportation Equipment (392)			13,016	37
Stores Equipment (393)			2,471	38
Tools, Shop and Garage Equipment (394)			20,541	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			14,615	41
Communication Equipment (397)			2,022	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			975	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>100,334</b>	
<b>Total utility plant in service directly assignable</b>	<b>30,430</b>	<b>0</b>	<b>1,767,665</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>30,430</b>	<b>0</b>	<b>1,767,665</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	284,659	86,507	27
Fire Mains (344)	0		28
Services (345)	36,733	22,318	29
Meters (346)	0		30
Hydrants (348)	29,758		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>351,150</b>	<b>108,825</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>351,150</b>	<b>108,825</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>351,150</b>	<b>108,825</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			371,166 27
Fire Mains (344)			0 28
Services (345)			59,051 29
Meters (346)			0 30
Hydrants (348)			29,758 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>459,975</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>459,975</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>459,975</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,790	2,790	1
February			2,506	2,506	2
March			3,305	3,305	3
April			2,855	2,855	4
May			2,983	2,983	5
June			2,985	2,985	6
July			3,691	3,691	7
August			3,162	3,162	8
September			2,684	2,684	9
October			2,888	2,888	10
November			2,449	2,449	11
December			2,748	2,748	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>35,046</b>	<b>35,046</b>	
Less: Water sold				31,762	13
Volume pumped but not sold				3,284	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				1,043	16
Volume related to equipment/system malfunction				1,017	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,060	19
Volume pumped but unaccounted for				1,224	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				225	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
school district watering new lawn					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	27
Date of minimum: 11/11/2005					28
Total KWH used for pumping for the year				69,448	29
If water is purchased: Vendor Name: n/a					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
115 S 3RD AVENUE	#4	77	12	99,360	Yes	<b>1</b>
602 N 3RD AVENUE	#5	73	10	151,200	Yes	<b>2</b>
214 S 3RD AVENUE	#6	42	12	141,120	Yes	<b>3</b>
303 S WEBER AVENUE	#7	40	8	67,680	Yes	<b>4</b>
399 S WEBER AVENUE	#8	50	12	72,000	No	<b>5</b>
WEST BALSAM STREET	#9	284	8	0	No	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4	#5	#6	<b>1</b>
Location	115 S 3RD AVE	602 N 3RD AVENUE	214 S 3RD AVENUE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GRUNDFOS	GRUNDFOS	MYERS	<b>5</b>
Year Installed	1990	1990	2001	<b>6</b>
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	71	105	71	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	PORTABLE GENERATOR	<b>9</b>
Year Installed	2000	1990	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	5	8	5	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#7	#8		<b>14</b>
Location	303 S WEBER AVENUE	399 S WEBER AVENUE		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	GRUNDFOS	FRANKLIN		<b>18</b>
Year Installed	1990	2001		<b>19</b>
Type	SUBMERSIBLE	SUBMERSIBLE		<b>20</b>
Actual Capacity (gpm)	80	30		<b>21</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		<b>22</b>
Year Installed	2000	1997		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	4	1		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1920	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	144	144	6
Total capacity in gallons (actual)	40,000	150,000	7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	400	0	0	0	400	1
M	D	6.000	43,888	835	1,315	0	43,408	2
M	D	8.000	18,272	4,956	1,996	0	21,232	3
M	D	10.000	8,052	0	0	0	8,052	4
Total Within Municipality			70,612	5,791	3,311	0	73,092	
Total Utility			70,612	5,791	3,311	0	73,092	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	272	0	1	0	271	2	1
M	1.000	241	62	34	0	269	63	2
P	1.000	1	0	0	0	1		3
M	1.250	4	0	0	0	4		4
M	1.500	8	3	2	0	9	1	5
M	2.000	7	0	0	0	7		6
P	2.000	2	0	0	0	2		7
M	3.000	2	0	0	0	2		8
M	4.000	1	0	0	0	1		9
M	6.000	7	0	0	0	7		10
M	8.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>547</b>	<b>65</b>	<b>37</b>	<b>0</b>	<b>575</b>	<b>66</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	550	12	0	0	562	80	1
1.000	26	0	1	0	25	1	2
1.500	9	0	0	0	9	0	3
2.000	13	0	0	0	13	0	4
3.000	4	1	1	0	4	0	5
4.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>604</b>	<b>13</b>	<b>2</b>	<b>0</b>	<b>615</b>	<b>81</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	457	58	6	8	0	33	562	1
1.000	2	13	1	2	0	7	25	2
1.500	0	5	0	3	1	0	9	3
2.000	0	3	4	3	2	1	13	4
3.000	0	0	0	0	2	2	4	5
4.000	0	0	0	1	0	1	2	6
<b>Total:</b>	<b>459</b>	<b>79</b>	<b>11</b>	<b>17</b>	<b>5</b>	<b>44</b>	<b>615</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	103	10	2		111	2
<b>Total Fire Hydrants</b>	<b>104</b>	<b>10</b>	<b>2</b>	<b>0</b>	<b>112</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	165
Number of distribution valves operated during year:	83

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account #654 - \$3240 spent for painting 36 hydrants @ \$90 each; also spent \$1311 for relocating hydrant as part of Parkview Drive project.

Account #928 - Incurred expenses in 2004 for water rate study work done by outside consultant and PSCW. No expense incurred in 2005 as rates were made effective 1/19/05.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1426 feet of 8" main and 518 feet of 6" main financed through customer assessments. All other additions financed by the utility.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

25 one inch services financed through customer assessments. The remaining additions were financed by the utility.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,195,997	1,021,593	<b>1</b>
<b>Total Sales of Electricity</b>	<b>1,195,997</b>	<b>1,021,593</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,412	2,396	<b>2</b>
Miscellaneous Service Revenues (451)	0	12	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	3,542	3,250	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	208	195	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>7,162</b>	<b>5,853</b>	
<b>Total Operating Revenues</b>	<b>1,203,159</b>	<b>1,027,446</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	893,631	723,394	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	87,613	57,868	<b>11</b>
Customer Accounts Expenses (901-904)	4,769	4,336	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	69,258	59,689	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,055,271</b>	<b>845,287</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	48,483	43,608	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	26,575	24,336	<b>17</b>
<b>Total Other Expenses</b>	<b>75,058</b>	<b>67,944</b>	
<b>Total Operating Expenses</b>	<b>1,130,329</b>	<b>913,231</b>	
<b>NET OPERATING INCOME</b>	<b>72,830</b>	<b>114,215</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,412	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,412</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	2,117	5
GARAGE RENTAL	1,425	6
<b>Total Rent from Electric Property (454)</b>	<b>3,542</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	208	8
<b>Total Other Electric Revenues (456)</b>	<b>208</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	893,631	723,394	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>893,631</b>	<b>723,394</b>	
<b>Total Power Production Expenses</b>	<b>893,631</b>	<b>723,394</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	45,718	31,135	<b>20</b>
Line and Station Labor (561)		0	<b>21</b>
Line and Station Supplies and Expenses (562)	4,690	3,631	<b>22</b>
Street Lighting and Signal System Expenses (565)		0	<b>23</b>
Meter Expenses (566)		0	<b>24</b>
Customer Installations Expenses (567)		0	<b>25</b>
Miscellaneous Distribution Expenses (569)		0	<b>26</b>
Maintenance of Structures and Equipment (571)		0	<b>27</b>
Maintenance of Lines (572)	29,434	18,312	<b>28</b>
Maintenance of Line Transformers (573)	3,652	1,269	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	2,050	1,257	<b>30</b>
Maintenance of Meters (575)	2,069	2,264	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		0	<b>32</b>
<b>Total Distribution Expenses</b>	<b>87,613</b>	<b>57,868</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,569	3,111	<b>33</b>
Accounting and Collecting Labor (902)		0	<b>34</b>
Supplies and Expenses (903)	1,200	1,180	<b>35</b>
Uncollectible Accounts (904)		45	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>4,769</b>	<b>4,336</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	17,115	17,325	<b>38</b>
Office Supplies and Expenses (921)	2,045	2,775	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	17,035	12,220	<b>41</b>
Property Insurance (924)	409	366	<b>42</b>
Injuries and Damages (925)	1,049	1,248	<b>43</b>
Employee Pensions and Benefits (926)	15,317	13,060	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	2,095	736	<b>46</b>
Transportation Expenses (933)	14,193	11,959	<b>47</b>
Maintenance of General Plant (935)		0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>69,258</b>	<b>59,689</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,055,271</b>	<b>845,287</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		20,002	18,931	<b>1</b>
Social Security		5,262	3,940	<b>2</b>
Wisconsin Gross Receipts Tax		340	335	<b>3</b>
PSC Remainder Assessment		971	1,130	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>26,575</b>	<b>24,336</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.252138				3
County tax rate	mills		7.684274				4
Local tax rate	mills		6.445498				5
School tax rate	mills		9.880408				6
Voc. school tax rate	mills		2.597318				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.859636</b>				10
Less: state credit	mills		1.200245				11
<b>Net tax rate</b>	mills		<b>25.659391</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.445498</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.477726</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.923224</b>				17
<b>Total Tax Rate</b>	mills		<b>26.859636</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.704523</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.659391</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.077624</b>				21
Utility Plant, Jan. 1	\$	1,487,250	1,487,250				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>1,487,250</b>	<b>1,487,250</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,487,250</b>	<b>1,487,250</b>				26
Assessment Ratio	dec.		0.743963				27
<b>Assessed Value</b>	\$	<b>1,106,459</b>	<b>1,106,459</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.077624</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,002</b>	<b>20,002</b>				30
Tax Equivalent per 1994 PSC Report	\$	12,550					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>20,002</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	627		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	146,188	45,422	38
Overhead Conductors and Devices (365)	198,270	12,485	39
Underground Conduit (366)	39,840		40
Underground Conductors and Devices (367)	152,903	33,432	41
Line Transformers (368)	399,424	103,286	42
Services (369)	17,843		43
Meters (370)	43,136	644	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	127,248	3,675	47
<b>Total Distribution Plant</b>	<b>1,125,547</b>	<b>198,944</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,750		48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	2,918		50
Computer Equipment (391.1)	15,892		51
Transportation Equipment (392)	53,491		52
Stores Equipment (393)	687		53
Tools, Shop and Garage Equipment (394)	13,141	3,405	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			627 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	725		190,885 38
Overhead Conductors and Devices (365)	431		210,324 39
Underground Conduit (366)			39,840 40
Underground Conductors and Devices (367)	18,020		168,315 41
Line Transformers (368)	24,342		478,368 42
Services (369)			17,843 43
Meters (370)	190		43,590 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,290		129,633 47
<b>Total Distribution Plant</b>	<b>44,998</b>	<b>0</b>	<b>1,279,493</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)			2,918 50
Computer Equipment (391.1)			15,892 51
Transportation Equipment (392)			53,491 52
Stores Equipment (393)			687 53
Tools, Shop and Garage Equipment (394)			16,546 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	15,284		56
Communication Equipment (397)	1,431		57
Miscellaneous Equipment (398)	13,135		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>175,709</b>	<b>3,405</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,301,256</b>	<b>202,349</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>1,301,256</b>	 <b>202,349</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			15,284 56
Communication Equipment (397)			1,431 57
Miscellaneous Equipment (398)			13,135 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>179,114</b>
<b>Total utility plant in service directly assignable</b>	<b>44,998</b>	<b>0</b>	<b>1,458,607</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>44,998</b>	<b>0</b>	<b>1,458,607</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	36,375	403	38
Overhead Conductors and Devices (365)	58,016		39
Underground Conduit (366)	12,483		40
Underground Conductors and Devices (367)	79,120	13,969	41
Line Transformers (368)	0		42
Services (369)	0		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>185,994</b>	<b>14,372</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			36,778 38
Overhead Conductors and Devices (365)			58,016 39
Underground Conduit (366)			12,483 40
Underground Conductors and Devices (367)			93,089 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>200,366</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>185,994</b>	<b>14,372</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>185,994</b>	 <b>14,372</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>200,366</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>200,366</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	10				10 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)	7	2	2		7 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)	1				1 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)	2	0			2 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	2,391	Tuesday	01/18/2005	11:00	1,479	1
February	02	2,391	Tuesday	02/08/2005	12:00	1,262	2
March	03	2,391	Wednesday	03/02/2005	12:00	1,355	3
April	04	2,420	Monday	04/11/2005	11:00	1,148	4
May	05	2,420	Thursday	05/19/2005	12:00	1,157	5
June	06	2,420	Monday	06/27/2005	14:00	1,289	6
July	07	2,420	Thursday	07/14/2005	15:00	1,314	7
August	08	2,420	Tuesday	08/02/2005	16:00	1,290	8
September	09	2,420	Tuesday	09/06/2005	13:45	1,162	9
October	10	2,736	Tuesday	10/04/2005	11:00	1,210	10
November	11	2,761	Tuesday	11/29/2005	12:00	1,332	11
December	12	2,929	Monday	12/19/2005	10:00	1,528	12
Total		30,119				15,526	

**System Name** STRATFORD ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
60 minutes integrated	WISCONSIN PUBLIC SERVICE

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		15,526	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>15,526</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		14,470	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21	22
<b>Total Used by Company</b>		<b>21</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>14,491</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		1,035	27
<b>Total Energy Losses</b>		<b>1,035</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.6662%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>15,526</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	673	5,604	1
<b>Total Sales for Residential Sales</b>		<b>673</b>	<b>5,604</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	13	3,758	2
LARGE POWER	CP-2	2	911	3
GENERAL SERVICE	GS-1	134	3,950	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>149</b>	<b>8,619</b>	
<b>Public Street &amp; Highway Lighting</b>				
ATHLETIC FIELD LIGHTING	MG-1	2	20	5
STREET LIGHTING	MS-1	2	227	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>4</b>	<b>247</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>826</b>	<b>14,470</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	314,289	171,041	<b>485,330</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>314,289</b>	<b>171,041</b>	<b>485,330</b>	
14,944	0	159,500	117,813	<b>277,313</b>	<b>2</b>
5,162	5,752	42,503	28,151	<b>70,654</b>	<b>3</b>
0	0	204,911	122,164	<b>327,075</b>	<b>4</b>
<b>20,106</b>	<b>5,752</b>	<b>406,914</b>	<b>268,128</b>	<b>675,042</b>	
0	0	1,199	579	<b>1,778</b>	<b>5</b>
0	0	26,653	7,194	<b>33,847</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>27,852</b>	<b>7,773</b>	<b>35,625</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>20,106</b>	<b>5,752</b>	<b>749,055</b>	<b>446,942</b>	<b>1,195,997</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WIS PUBLIC SERVICE				1
Point of Delivery		E NORTH STREET				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		24.9Kv				4
Point of Metering		E NORTH STREET				5
Total of 12 Monthly Maximum Demands -- kW		30,119				6
Average load factor		70.6149%				7
Total Cost of Purchased Power		893,631				8
Average cost per kWh		0.0576				9
On-Peak Hours (if applicable)		6am - 10pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	831	648			12
	February	745	518			13
	March	795	560			14
	April	685	463			15
	May	685	472			16
	June	794	494			17
	July	715	599			18
	August	806	485			19
	September	549	612			20
	October	550	660			21
	November	571	761			22
	December	647	881			23
	Total kWh (000)	8,373	7,153			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr.	kW	kVA	Capacity	Continuous
				(000's)	(n)	(o)	(kW)	Capacity (kW)
			(l)	(m)			(p)	(q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>			<b>(e)</b>	<b>(f)</b>
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NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	907	405	16,008	1
Acquired during year	2	3	125	2
<b>Total</b>	<b>909</b>	<b>408</b>	<b>16,133</b>	<b>3</b>
Retired during year	16	134	3,198	4
Sales, transfers or adjustments increase (decrease)		61	1,611	5
<b>Number end of year</b>	<b>893</b>	<b>335</b>	<b>14,546</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	862	291	12,140	8
In utility's use	7	4	100	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	24	40	2,306	12
<b>Total end of year</b>	<b>893</b>	<b>335</b>	<b>14,546</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	4	2,184	<b>1</b>
Sodium Vapor	150	38	31,388	<b>2</b>
Sodium Vapor	250	27	20,688	<b>3</b>
Sodium Vapor	400	16	34,928	<b>4</b>
<b>Total</b>		<b>85</b>	<b>89,188</b>	
<b>Ornamental</b>				
Sodium Vapor	100	1	546	<b>5</b>
Sodium Vapor	150	29	23,110	<b>6</b>
Sodium Vapor	250	61	86,410	<b>7</b>
<b>Total</b>		<b>91</b>	<b>110,066</b>	
<b>Other</b>				
Other	67	16	522	<b>8</b>
Other	116	50	2,642	<b>9</b>
Other	165	12	528	<b>10</b>
Sodium Vapor	150	3	2,478	<b>11</b>
<b>Total</b>		<b>81</b>	<b>6,170</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 560 - More electric payroll recorded in current year as part of North Street project. Utility personnel assisted WPS in a lot of clearing work done as part of project. Payroll varies depending on projects completed during year.

A/C 572 - \$25,498 recorded as part of North Street project; this is maintenance work performed by WPS related to relocating poles, straightening poles and adjusting poles for clearance as part of North Street project.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

A/C 368 - Additions of \$103,286 represent part of North Street project for transformer upgrade/replacement. Amounts verified per review of WPS invoices.

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### Purchased Power Statistics (Page E-16)

#### General footnotes

On-peak hours: 6 a.m. - 10 p.m. Monday through Friday, October through May;  
7 a.m. - 11 p.m. Monday through Friday, June through September.

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